

99033010012000, 99033010012000

Tax relief for cultural assets worthy of protection

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/344828949/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Tax relief for cultural assets worthy of protection
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100),

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	Bauplanung (2050400), Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	If you own cultural assets and take care of their preservation, you can receive tax relief. You can find information on this here.
Volltext	<p>The owner can receive direct state subsidies for the preservation and conservation of particularly valuable cultural assets held as private property. In addition to this direct support, the state's efforts to preserve cultural assets worthy of protection are supplemented by tax concessions.</p> <p>In order to benefit from the tax concessions, you need a special tax certificate, which must be presented to the tax office. You can obtain this certificate on application from the competent authority under state law or the authority designated by the state government (for more information, see "What documents are required?").</p> <p>The tax certificate is only issued by the competent authority for</p> <ul style="list-style-type: none"> • production measures or • maintenance measures, <p>if this measure was necessary and was carried out on a cultural asset worthy of protection in agreement with the competent certifying authority.</p> <p>Such cultural assets are in particular</p> <ul style="list-style-type: none"> • Monuments and buildings or parts of buildings of a

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protected group of buildings that are not used to generate income and do not serve their own residential purposes, as well as

- horticultural or structural facilities worthy of protection,
- furniture, works of art and art collections, scientific collections and special libraries and archives that have been in the family for at least 20 years or are entered as national cultural property in a list of nationally valuable cultural property in accordance with Section 7 (1) of the Cultural Property Protection Act and whose preservation is in the public interest due to their significance for art, history or science,

if they are made accessible to scientific research or the public to an extent appropriate to the circumstances, unless access is prevented by compelling reasons of monument or archive protection.

Up to 9 percent of the expenses can be claimed as special expenses in the income tax return in the year in which the measure is completed and in the following 9 years.

Erforderliche Unterlagen

The original tax certificate from the competent certifying authority must be attached to the income tax return.

In Hesse, the authority responsible for issuing the certificate depends on the type of cultural property involved.

For example, the tax certificate for furniture, works of art, art collections and scientific collections for the administrative district of Darmstadt is issued by the Hessisches Landesmuseum Darmstadt (Friedensplatz 1, 64283 Darmstadt) and for the administrative districts of Gießen and Kassel by the Staatliche Museen Kassel (Schloss Wilhelmshöhe, 34131 Kassel).

A detailed overview of the responsible certifying authorities can be found in the letter from the Federal Ministry of Finance dated June 4, 2015 (BStBl. I p. 506).

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Voraussetzungen

Kosten

There are no special procedural costs for income tax assessment.

However, the certificate from the competent authority may be subject to a fee.

Verfahrensablauf

The tax concession for cultural assets worthy of protection is granted as part of the income tax assessment.

When carrying out the income tax assessment, the tax office checks whether the tax law requirements for claiming the tax relief under the Income Tax Act are met.

In the income tax assessment, you can deduct the amounts as special expenses to the extent that the corresponding cultural assets are not used to generate income in the respective calendar year. Furthermore, buildings or parts of buildings may not be used for your own residential purposes. In addition, the tax relief can only be taken into account in the calendar year in which the tax-privileged measure is completed. In the case of a measure that extends over several years, the completion of the entire measure is therefore decisive.

****Note:**** Employees can have the tax relief for cultural assets worthy of protection, which are neither used to generate income nor for their own residential purposes, taken into account in advance as an allowance in the wage tax deduction procedure.

Bearbeitungsdauer

Frist

If you are obliged to submit an income tax return, you must generally submit it to the tax office by July 31 of the following year (e.g. for 2021 by July 31, 2022). If you receive tax advice from members of the tax advisory professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for the submission of tax returns for the 2019 calendar year, which generally

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expires on February 28, 2021 for taxpayers receiving advice, has been extended by law by 6 months (for farmers and foresters receiving advice with a different financial year, the submission deadline, which generally expires on July 31, 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted by the deadline of August 31, 2021 in advised cases (until December 31, 2021 for advised farmers and foresters with a different financial year). For the 2020 assessment period, the deadline for submitting tax returns was generally extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns by the deadline of October 31, 2021 (in the case of farmers and foresters, by the end of the tenth month following the end of the financial year that began in the 2020 calendar year). Advised taxpayers can submit their returns by the deadline of May 31, 2022 (for advised farmers and foresters with a different financial year until October 31, 2022). These extended return deadlines do not apply to tax returns that have to be submitted at an earlier date due to a separate order ("advance request"). If there is no obligation to submit an income tax return, you can apply for the assessment within 4 years of the end of the respective calendar year (example: the voluntary income tax assessment for 2021 can be applied for until December 31, 2025).

weiterführende Informationen

Hinweise

The measures must be coordinated with the responsible certifying authority.

The service is generally eligible for an assurance in accordance with Section 38 HVwVfG.

Rechtsbehelf

Kurztext

In addition to state subsidies, the owner can also receive tax benefits for the preservation of valuable cultural assets held as private property. This requires a special tax certificate, which must be submitted to the tax office. The tax relief for cultural assets worthy of protection is granted as part of the income tax

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	assessment.
Ansprechpunkt	<p>If you have general questions on the subject of taxes, you can call the service hotline of the State of Hesse free of charge on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not permitted to provide tax advice. Furthermore, it is not possible to deal with specific individual cases. If you have any questions about your personal tax return (e.g. queries about your tax assessment notice), please contact the tax office responsible for you. You can find this office below.</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	
Ursprungsportal	Tax relief for cultural assets worthy of protection, Steuervergünstigung für schutzwürdige Kulturgüter